



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

August 14, 2020

Tyrone Bennett, Chairman of the Board
Karamu Nutrition Programs, Inc.
2670 Union Avenue Extended, Suite 900
Memphis, Tennessee 38112-4429

Dear Mr. Bennett,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Child and Adult Care Food Program (CACFP) of Karamu Nutrition Programs, Inc. (Sponsor), Application Agreement number 00340, during the period of May 18, 2020, through July 2, 2020. Our scope of the review was for reimbursement made to the Sponsor for February 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification based on a review of the documents obtained from the Sponsor via e-mail, mail, or other electronic transmissions of documents. We also obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the CACFP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Important COVID-19 note: Due to the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate with you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal count sheets for our test period and reconciled the meals claimed for reimbursement to the meals reported as served for each meal service. We also reviewed documentation of the Sponsor's financial transactions including, but not limited to, purchases of food.

Three types of programs were evaluated during our test period- **Day Care Homes, Child Care Centers, and At-Risk Sites.**

Our review of the Sponsor's documentation for February 2020 disclosed the following:

Day Care Homes

Based on our review of the Sponsor's records and information provided, the Sponsor had 227 homes in operation during our test period. During the review period of February 2020, we completed meal observations at select sample sites. Our sample included the following sites: **0365 Regina Crossnoe, 0322 Erica Martindale, 0439 Debbie Page, 0009 Alicia Verdell, 0165 Mallory Perez, 0433 Toni Ham, 0061 Pat Delaney, 0575 Lindsey Nelson, 0561 Anna Lawson, 0320 Lula Tate, 0040 Alma Holmes, 0238 Connie Bracy, 0106 Monica Johnson, 0020 Taria Foster, 0544 Lekia Davis, 0580 Carla Morrow, 0167 Laura Washington, 0087 Constance Sholar-Cherry, 0067 Loretta Flowers, 0025 Ruthie Young, 0005 Carolyn Thompson, 0277 Shelia Jones, 0229 Carolyn Larkin, 0231 Lora Glenn, 0490 Alishia Killebrew and 0473 Shamaris Milan.**

1. The Sponsor reported an incorrect number of meals from observed meal services at sponsored homes

Condition

0580 Carla Morrow

On February 12, 2020, we conducted an on-site site to observe a first shift breakfast meal service. We observed nine (9) breakfast meals served to the participants during the approved meal service time of 8:00 a.m. until 8:30 a.m. However, the Sponsor reported ten (10) breakfast meals being served.

As a result, one breakfast meal claimed for reimbursement was disallowed.

0025 Ruthie Young

On February 11, 2020, we conducted an on-site site to observe a supper meal service. We observed six (6) supper meals served to the participants during the approved meal service time of 5:30 p.m. until 6:00 p.m. However, the Sponsor reported five (5) supper meals being served.

As a result, one supper meal was under reported.

0277 Sheila Jones

On February 20, 2020, we conducted an on-site site to observe a lunch meal service. We observed three (3) lunch meals served to the participants during the approved meal service time of 12:00 p.m. until 12:30 p.m. However, the Sponsor reported four (4) lunch meals being served.

As a result, one lunch meal claimed for reimbursement was disallowed.

Criteria

Title 7 of the Code of Federal Regulations Section 226.10 (c) states "...In submitting a Claim for Reimbursement, each institution shall certify the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure the number of meals reported are meals served during the approved meal service time.

2. Meals were served outside of the approved meal service times at sponsored homes

Condition

0106 Monica Johnson

On February 5, 2020, we conducted an on-site visit to Monica Johnson site and arrived at approximately 8:35 a.m. to observe the breakfast meal service. The approved meal service time in TIPS was from 8:45 a.m. until 9:15 a.m. The provider did not begin serving the meals until 9:35 a.m.

No meals were disallowed due to the monitor's presence and observation of the meal service.

0061 Pat Delaney

On February 18, 2020, we conducted an on-site visit to Pat Delaney site and arrived at approximately 8:14 a.m. to observe the breakfast meal service. The approved meal service time in TIPS was from 8:15 a.m. until 9:15 a.m. Upon arrival, the monitor was informed the participants had already had breakfast. There were three infants present, however, the provider stated they were fed by parents prior to coming to the residence. The provider was informed the meals would not be allowed to be claimed for reimbursement, and participants must be fed at her residence. The monitor notified the Sponsor of the findings.

No meals were disallowed as the Sponsor disallowed the breakfast meals before the claim submission.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.18 (d) states, "Each daycare home participating in the program shall serve the meal types specified in its approved application in accordance with the meal pattern requirements specified in 226.20."

Recommendation

The Sponsor should ensure all home providers are serving meals at the designated times approved in TIPS.

3. Sponsored home providers did not maintain daily attendance and meal counts

Condition

0544 Lekia Davis

During our meal observation visit on February 5, 2020, we requested the attendance and meal counts from the first operating day of the month through the meal observation date. The Provider was unable to provide attendance records for February 3-5, 2020. The Sponsor was notified of the deficiency.

No meals were disallowed for missing attendance or meal count records as the meals were disallowed by the Sponsor before the claim submission.

0061 Pat Delaney

During the meal observation visit on February 18, 2020, we requested the attendance and meal counts from the first operating day of the month through the meal observation date. The provider was unable to provide attendance or meal count records for any days in the requested time frame. The Sponsor was notified of the deficiency.

No meals were disallowed for missing attendance or meal count records as the meals were disallowed by the Sponsor prior to the claim submission.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.18 (e) states, "Each day care home must maintain on file documentation of each child's enrollment and must maintain daily records of the number of children in attendance and the number of meals, by type, served to enrolled children."

Recommendation

The Sponsor should ensure the provider is maintaining the required daily records.

4. The Sponsor's monitoring documentation did not adhere to USDA regulations for sponsored homes

Condition

During our review of the Sponsor's monitoring documentation, the following deficiencies were noted:

0165 Mallory Perez

The provider was monitored on June 12, 2019 (unannounced), October 9, 2019 (unannounced), and January 14, 2020 (unannounced). The following deficiency was identified:

- The documentation from the monitoring visit conducted on October 9, 2019, had a five-day reconciliation that included the day of the monitoring visit. The five-day reconciliation should include the prior five consecutive days.

0229 Carolyn Larkin

The provider was monitored May 20, 2019 (unannounced), October 8, 2019 (unannounced), and January 8, 2020 (unannounced). The following deficiency was identified:

- The documentation from the monitoring visit conducted on October 8, 2019, had a five-day reconciliation that included the day of the monitoring visit. The five-day reconciliation should include the prior five consecutive days.

Observation: The monitoring documentation from the monitoring visit conducted on January 8, 2020, revealed the racial and ethnic data category was not completed correctly.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(ii) states, "Reconciliation of meal counts. Reviews must examine the meal counts recorded by the facility for five consecutive days during the current and/or prior claiming period. For each day examined, reviewers must use enrollment and attendance records (except in those outside-school-hours care centers, at-risk afterschool care centers, and emergency shelters where enrollment records are not required) to determine the number of participants in care during each meal service and attempt to reconcile those numbers to the numbers of breakfasts, lunches, suppers, and/or snacks recorded in the facility's meal count for that day. Based on that comparison, reviewers must determine whether the meal counts were accurate. If there is a discrepancy between the number of participants enrolled or in attendance on the day of review and prior meal counting patterns, the reviewer must attempt to reconcile the difference and determine whether the establishment of an overclaim is necessary.

Recommendation

The Sponsor should ensure monitoring documentation is completed properly and accurately.

5. Sponsored home provider menus did not match the meal served or were not maintained

Condition

0067 Loretta Flowers

During our meal observation visit to Loretta Flowers on February 6, 2020, we noted that the posted menu stated the breakfast meal consisted of oatmeal, peaches, a bagel, and milk. However, the observed breakfast meal served was consisted of oatmeal, mandarin oranges, milk, toast, and water.

0061 Pat Delaney

During our meal observation site visit at Pat Delaney on February 18, 2020, we requested to see the posted menu for the breakfast meal service. The provider stated she did not have a menu for February and had not been maintaining her records for the month due to medical reasons.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.18(d) states, "Each daycare home participating in the program shall serve the meal types specified in its approved application in accordance with the meal pattern requirements specified in 226.20. Menu records shall be maintained to document compliance with these requirements..."

The *USDA Monitoring Handbook for State Agencies*, page 29, states, "Institutions must serve meals according to the posted menus and document substitutions."

Recommendation

The Sponsor should ensure the providers maintain accurate, daily menus, and that any meal substitutions are recorded.

6. The "Building for the Future" flyer was not posted at sponsored homes

Condition

During our meal observation site visits, we noted that the Building for the Future flyer was not posted at the following sites:

- **0067 Loretta Flowers**
- **0005 Carolyn Thompson**

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(b)(5) states, "(5) A copy of the sponsoring organization's notice to parents, in a form and, to the maximum extent practicable, language easily understandable by the participant's parents or guardians. The notice must inform them of their facility's participation in CACFP, the Program's benefits, the name and telephone number of the sponsoring organization, and the name and telephone number of the State agency responsible for the administration of CACFP"

Recommendation

The Sponsor should ensure the required postings are provided to the providers and the providers post the flyers in a conspicuous location.

At-Risk Sites

Based on our review of the Sponsor's records and information provided, the Sponsor had seven At-Risk sites during our test period. During the review period of February 2020, we completed meal observations at the selected sample sites. Our sample included the following sites: **0446 Early Childhood Enrichment, 0459 Memphis Central Enrichment Program, 0430 Y.A.D.A.**

7. Meals were served outside of the approved meal service times at At-Risk Sites

Condition

0459 Memphis Central Enrichment Program

On February 4, 2020, we conducted an on-site visit at Memphis Central Enrichment Program and arrived at approximately 2:05 p.m. to observe a supper meal service. The approved meal service time in TIPS was from 2:15 p.m. until 3:45 p.m. Upon arrival, we noted the participants had already started supper. The site staff stated supper started at 2:00 p.m. In addition, all participants did not receive all the required components.

No meals were disallowed as the Sponsor disallowed the supper meals prior to the claim submission.

0446 Early Childhood Enrichment

On February 12, 2020, we conducted an on-site visit at Early Childhood Enrichment and arrived at approximately 2:30 p.m. to observe a supper meal service. The approved meal service time in TIPS was from 3:00 p.m. until 4:00 p.m. The site started the meal service at 2:51 p.m.

No meals were disallowed as the Sponsor disallowed the supper meals prior to the claim submission.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a (m)(2) states, "At-risk afterschool meals. When school is in session, the meal must be served after the child's school day. With State agency approval, anyone meal may be served (breakfast, lunch, or supper) per day on weekends and vacations during the regular school year. "

Recommendation

The Sponsor should ensure that all At-Risk sites are serving meals at the designated times approved by the state.

8. A sponsored At-Risk site provided a meal that did not meet USDA meal pattern requirements during an observed meal service

Condition

0430 Y.A.D.A

During the meal observation visit on February 18, 2020, we observed a meal that did not meet the USDA meal pattern requirements. The meal served included ground beef, lettuce, tomato, cheese, whole grain tortillas, sour cream, and refried beans. There was no milk served.

No meals were disallowed as the Sponsor disallowed the supper meals prior to the claim submission.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a(l) states, "At-risk afterschool snacks must meet the meal pattern requirements for snacks in §226.20(b)(6) and/or (c)(4); at-risk afterschool meals must meet the meal pattern requirements for meals in §226.20(b)(6) and/or (c)(1), (c)(2), or (c)(3)."

Title 7 of the Code of Federal Regulations, Section 226.20 (c)(2) states, "Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals."

Recommendation

The Sponsor should ensure that meals served to meet the USDA meal pattern requirements.

At-Risk Observation:

During our monitoring visit at Y.A.D.A. on January 6, 2020, the "Building for the Future" poster was not displayed in an English version. The Sponsor should ensure the posters are displayed in the language easily understandable by the participants and their parents or guardians.

Sponsored Child Care Centers

Based on our review of the Sponsor's records and information provided, the Sponsor had 121 sponsored childcare centers in operation during our test period. During the review period of February 2020, we completed meal observations at select sample sites. Our sample included the following sites: **0464 Community Childcare & Referral Services Center, 0327 Educare Child Care & Enrichment Center 2, 0339 Fanny's Little Angels Inc., 0468 Gracie's Baby Day Care, 0343 It Takes A Village FCEC, 0184 La Kids Academy Childcare, 0388 Learning World Child Care Center, 0481 Little People Jump Start, 0110 New Horizon Child Care Center LLC., 0230 Noah's Ark Learning Center, 0233 Smarty Tots Too, 0395 Tat'I Tales, 0473 The Ultimate Prep School, 0353 The Youth Academy LLC, and 0386 Trinity Children's Learning Center.**

9. The Sponsor incorrectly reported the number of participants in the paid category for a sponsored center

Condition

Based on our review of the Claim for Reimbursement for the test month, we noted the Sponsor reported 353 participants in the free category, 117 participants in the reduced-price category, and 524 participants in the paid category for the sample sites. However, based on our review of the records available, we noted that there were 353 participants in the free category, 117 participants in the reduced-price category, and 523 participants in the paid category.

The differences were based on the following:

0481 Little People Jump Start

The Sponsor reported 21 participants in the free category and three (3) participants in the paid category, however, we noted that there were 21 participants in the free category and two (2)

participants in the paid category. The Sponsor over reported the participants in the paid category by one.

As a result, the number of participants reported in the paid category was over reported by one.

There were 994 participants reported on the Claim for Reimbursement for sampled centers. However, based on our review of the Sponsor's records, we noted that there were 993 participants enrolled in the program.

This is a repeat finding from a previous report dated July 2, 2019

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim ..."

Title 7 of the Code of Federal Regulations, Section 226.15(e)(2) states, "All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For childcare centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

Recommendation

The Sponsor should maintain all information used to determine eligibility and ensure that each participant is classified and reported accurately based on categorical or income eligibility.

10. The Sponsor reported meals incorrectly for a sponsored center

Condition

Based on a review of the Claim Reimbursement for February 2020, the Sponsor reported 79,884 breakfast meals, 75,122 lunch meals, 96,590 supplements, and 7,222 supper meals. However, based on a review of documents, we noted that there were 79,884 breakfast meals, 75,119 lunch meals, 96,590 supplements, and 7,222 supper meals prior to any meal disallowances. The differences were based on the following:

0388 Learning World Child Care Center

The Sponsor reported 248 breakfast meals, 260 lunch meals, and 273 p.m. supplements, however, based on a review of the documentation, we reconciled 248 breakfast meals, 257 lunch meals, and 273 p.m. supplements. The Sponsor over reported three lunch meals for Learning World Child Care Center.

As a result, the Sponsor over reported three lunch meals.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for

Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...”

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documentation.

This is a repeat finding from a report dated July 2, 2019

11. The Sponsor reported an incorrect number of meals from an observed meal service at a sponsored center

Condition

0184 La Kids Academy Childcare

On February 19, 2020, we conducted an on-site visit at La Kids Academy Childcare to observe a lunch meal service. We observed nine (9) lunch meals during the approved meal service time of 11:30 a.m. until 12:00 p.m. However, the Sponsor reported 11 lunch meals being served.

As a result, two lunch meals claimed for reimbursement were disallowed.

This is a repeat finding from a previous report dated July 2, 2019

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, “...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...”

Recommendation

The Sponsor should ensure meals reported are meals served during the approved meal service time and based on supporting documentation.

12. The Sponsor over reported the number of attendance days for a sponsored center

Condition

Based on our review of the Claim for Reimbursement for the test month, the Sponsor reported 16,321 attendance days for the sample sites. However, based on the available documentation, we noted that there were 16,308 attendance days. The difference was based on the following:

0481 Little People Jump Start

The Sponsor reported 351 attendance days for Little People Jump Start. However, based on the available documentation, we noted that there were 338 attendance days.

This is a repeat finding from a previous report dated July 2, 2019

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure claims are accurate and based on supporting documentation.

13. Meals were served outside of the approved meal service times at sponsored centers

Condition

0339 Fanny's Little Angels Inc.

On February 4, 2020, we conducted an on-site visit at Fanny's Little Angels Inc. and arrived at approximately 7:50 a.m. to observe the breakfast meal service. We observed six (6) breakfast meals served. The approved meal service time in TIPS was from 8:00 a.m. until 8:30 a.m. The provider did not begin serving the meals until 8:35 a.m.

No meals were disallowed as the Sponsor disallowed the breakfast meals prior to the claim submission.

0395 Tat'I Tales

On February 11, 2020, we conducted an on-site visit at Tat'I Tales and arrived at approximately 10:43 am. We were informed that the lunch meal was served already served. The approved meal service time in TIPS was from 11:00 a.m. until 12:00 p.m. We observed 16 participants in attendance, two infants present.

No meals were disallowed as the Sponsor disallowed the lunch meals prior to the claim submission. Allowable infant meals were claimed.

0353 The Youth Academy, LLC

On February 7, 2020, one classroom of 1-2-year-old participants at The Youth Academy LLC was served lunch meals around 10:15 am. The approved meal service time in TIPS was from 10:30 a.m. until 12:00 p.m. The Sponsor denied 97 lunch meals for 1-2-year-old participants. We observed 259 participants during the lunch meal service. The Sponsor denied 27 lunch meals due to exit conference attendance reconciliation.

As a result, the Sponsor did not claim 124 lunch meals.

0386 Trinity Children's Learning Center

On February 25, 2020, we conducted an on-site visit at Trinity Children's Learning Center and arrived at approximately 10:54 am. We were informed that 22 lunch meals were served before to our arrival. The approved meal service time in TIPS was from 11:15 a.m. until 11:45 am. We observed 73 meals served and five infants were present.

No meals were disallowed as the Sponsor disallowed the lunch meals prior to the claim submission. Allowable infant meals were claimed.

This is a repeat finding from a previous report dated July 2, 2019

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20....”

Recommendation

The Sponsor should adjust serving times as needed in TIPS and ensure that meals are served during the state approved time.

14. Sponsored centers provided meals that did not meet USDA meal pattern requirements during observed meal services

Condition

0388 Learning World Child Care Center

On February 25, 2020, during the breakfast meal observation at Learning World Child Care Center, 15 breakfast meals served were missing the grain component. The meal consisted of strawberry pop tarts, bananas, and 1% milk.

No meals were disallowed as the Sponsor disallowed the breakfast meals prior to the claim submission.

0230 Noah’s Ark Learning Center

On February 7, 2020, during the lunch observation at Noah’s Ark Learning Center, 19 lunch meals were served with a non-creditable meat/meat alternative. The meal consisted of a hot dog, whole-grain bread, corn, French fries, and milk.

No meals were disallowed as the Sponsor disallowed the lunch meals prior to the claim submission.

0353 The Youth Academy

On February 7, 2020, during our observation of lunch meal serve at The Youth Academy, we noted that one participant under the age 5 years old was served flavored almond milk.

The Sponsor did not claim the non-reimbursable lunch meal on the day of observation. As a result, no meals were disallowed.

This is a repeat finding from a previous report dated July 2, 2019

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each childcare center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20 ...”

Title 7 of the Code of Federal Regulations, Section 226.20(a)(1) states, “Fluid milk must be served as a beverage or on cereal, or a combination of both, as follows:(i) Children 1 year old. Children one year of age must be served unflavored whole milk. (ii) Children 2 through 5 years old. Children two through five years old must be served either unflavored low-fat (1 percent) or unflavored fat-free (skim) milk. (iii) Children 6 years and older. Children six years old and older must be served milk that is low-fat (1 percent fat or less) or fat-free (skim)...”

Title 7 of the Code of Federal Regulations, Section 226.14 (b) states, “Grain-based desserts do not count towards meeting the grains requirement.”

Recommendation

The Sponsor should ensure all meals served to meet the USDA meal pattern requirements.

15. The Sponsor’s monitoring documentation did not adhere to USDA regulations for sponsored centers

Condition

The Sponsor did not meet all monitoring requirements. The following deficiencies were discovered:

0464 Community Childcare & Referral Services Center

The center was monitored on March 26, 2019 (unannounced), July 30, 2019 (unannounced), and January 23, 2020 (unannounced). However, the forms were filled out incorrectly or not completed in their entirety.

0327 Educare Child Care & Enrichment Center 2

The center was monitored on February 19, 2019 (unannounced), June 27, 2019 (unannounced), and November 14, 2019 (unannounced). However,

- Monitoring forms were filled out incorrectly or not completed in their entirety.
- Monitoring forms dated February 19, 2019, and November 14, 2019, ethnic/racial categories do not match.

0468 Gracie’s Baby Day Care

The center was monitored on June 11, 2019 (unannounced), October 8, 2019 (unannounced), and January 17, 2020 (unannounced). However,

- A monitoring form was not completed in its entirety and the number of meals observed did not match the racial/ethnic data.

- A monitoring form shows the observed infant meal for 6-11-month old participants did not list a fruit or vegetable as being served for supplement meals.

0343 It Takes A Village FCEC

The center was monitored on April 25, 2019 (unannounced), August 20, 2019 (unannounced), and December 19, 2019 (unannounced). However, a monitoring form was not completed in its entirety.

0184 La Kids Academy Childcare

The center was monitored on March 20, 2019 (unannounced), May 28, 2019 (unannounced), and October 31, 2019 (unannounced). However, a monitoring form was not completed in its entirety.

0388 Learning World Child Care Center

The center was monitored on March 25, 2019 (unannounced), May 28, 2019 (unannounced), and October 14, 2019 (unannounced). However, a monitoring form was not completed in its entirety.

0481 Little People Jump Start

The center was monitored on March 25, 2019 (unannounced), May 28, 2019 (unannounced), and October 14, 2019 (unannounced). However,

- A monitoring form was not completed in its entirety.
- A five-day reconciliation included two non-operational days. Five-day reconciliation should include the prior five operating days.

0110 New Horizon Child Care Center LLC.

The center was monitored on June 17, 2019 (unannounced), October 16, 2019 (unannounced), and January 21, 2020 (unannounced). However,

- A monitoring form was not completed in its entirety.
- A monitoring form shows racial and ethnic categories do not match.

0230 Noah's Ark Learning Center

The center was monitored on March 20, 2019 (unannounced), July 15, 2019 (unannounced), and December 9, 2019 (unannounced). However,

- A monitoring form was not completed in its entirety.
- A 5-day reconciliation shows the attendance exceeded the enrollment for July 8 – July 11, 2019.

0233 Smarty Tots Too

The center was monitored on April 8, 2019 (unannounced), July 9, 2019 (unannounced), and October 14, 2019 (unannounced). However,

- One monitoring form shows the 5th day of the 5-day reconciliation attendance and meal count exceeded the enrollment.
- A 5-day reconciliation included two non-operational in the 5-day reconciliation. Only operational days should be included in the 5-day reconciliation.
- A monitoring form shows racial and ethnic categories do not match.

0473 The Ultimate Prep School

The center was monitored on November 19, 2019 (unannounced), November 26, 2019 (unannounced), and January 16, 2020. However, Monitoring Forms were not completed in their entirety.

0353 The Youth Academy LLC

The center was monitored on May 15, 2019 (unannounced), November 1, 2019 (unannounced), and January 27, 2020 (unannounced). However,

- Monitoring Forms were not completed accurately and in their entirety.
- Racial and ethnic data does not match on monitoring forms.

0386 Trinity Children’s Learning Center

The center was monitored on March 13, 2019 (unannounced), June 26, 2019 (unannounced), and November 22, 2019 (unannounced). However, Monitoring Forms were not completed in their entirety.

This is a report finding from a previous report dated July 2, 2019.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(i) states, “Reviews that assess whether the facility has corrected problems noted on the previous review(s), a reconciliation of the facility’s meal counts with enrollment and attendance records for a five-day period, as specified in paragraph (d)(4)(ii) of this section, and an assessment of the facility’s compliance with the Program requirements pertaining to:(A) The meal pattern; (B) Licensing or approval; (C) Attendance at training; (D) Meal counts; (E) Menu and meal records; and (F) The annual updating and content of enrollment forms (if the facility is required to have enrollment forms on file, as specified in §§226.15(e)(2) and 226.15(e)(3)).

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(ii) states, “Reviews must examine the meal counts recorded by the facility for five consecutive days during the current and/or prior claiming period. For each day examined, reviewers must use enrollment and attendance records (except in those outside-school-hours care centers, at-risk afterschool care centers, and emergency shelters where enrollment records are not required) to determine the number of participants in care during each meal service and attempt to reconcile those numbers to the numbers of breakfasts, lunches, suppers, and/or snacks recorded in the facility’s meal count for the day...”

Recommendation

The Sponsor should ensure that the required monitoring is completed in accordance with USDA regulations and the forms are completed in their entirety.

Note: Our observation of the breakfast meal service on February 7, 2020, at Gracie's Baby Daycare and on February 27, 2020, at New Horizon Childcare Center revealed no significant deficiencies.

Our observation of lunch meal service on February 5, 2020, at The Ultimate Prep School, on February 12, 2020, at Smarty Tots Too, and on February 13, 2020, at Educare Childcare and Enrichment Center revealed no significant deficiencies.

Our observation of p.m. supplements served on February 11, 2020, at Little People Jump Start and It Takes A Village revealed no significant deficiencies.

Technical Assistance

Technical assistance was provided to site personnel on serving required components and serving meals during TIPS approved serving times.

Disallowed meals cost

The disallowed meals cost associated with the finding above is below the DHS threshold for repayment.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
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Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,

Sam O. Alzoubi

Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Tony Corley, President, Karamu Nutrition Programs, Inc.
Dr. Vera Corley-Sims, Executive Director, Karamu Nutrition Programs, Inc.
Allette Vayda, Director of Operations, Child and Adult Care Food Program
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child, and Adult Care Food Program
Marty Widner, Program Specialist, Child, and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT A**Verification of CACFP Claim for Home Sponsor****Name of Agency: Karamu Nutrition Programs, Inc.****Review Month/Year: February 2020****Total Amount Paid to Sponsor for Reported Meals: \$110,042.95****Total Amount Paid by Sponsor to Homes for Meals: \$101,585.98****Total Sponsor due based on Number of Homes: \$19,792.00****Total Admin Expenses verified for the Review Month: \$18,674.59**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Tier I Breakfasts Served at Sample Sites	3,006	3,005
Number of Tier I A.M Supplements Served at Sample Sites	220	220
Number of Tier I Lunches Served at Sample Sites	2,710	2,709
Number of Tier I P.M. Supplements Served at Sample Sites	3,315	3,315
Number of Tier I Suppers Served at Sample Sites	661	662
Number of Tier I Evening Supplements Served at Sample Sites	226	226

EXHIBIT B**Individual Home Review Data****Name of Home: 0365 Regina Crossnoe/Tier I****Review Month/Year: February 2020****Reimbursement Received: \$355.68****Reimbursement due based on Verified Information: \$355.68**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	4	4
Number of Breakfasts Served	78	78
Number of Lunches Served	78	78
Number of P.M. Supplements Served	78	78

EXHIBIT C

Individual Home Review Data

Name of Home: 0322 Erica Martindale/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$273.60

Reimbursement due based on Verified Information: \$273.60

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	3	3
Number of Breakfasts Served	60	60
Number of Lunches Served	60	60
Number of P.M. Supplements Served	60	60

EXHIBIT D

Individual Home Review Data

Name of Home: 0439 Debbie Page/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$260.30

Reimbursement due based on Verified Information: \$260.30

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	3	3
Number of Breakfasts Served	50	50
Number of Lunches Served	60	60
Number of P.M. Supplements Served	60	60

EXHIBIT E

Individual Home Review Data

Name of Home: 0009 Alicia Verdell/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$644.59

Reimbursement due based on Verified Information: \$644.59

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	18	18
Average Daily Attendance	9	9
Number of Breakfasts Served	144	144
Number of Lunches Served	135	135
Number of P.M. Supplements Served	158	158

EXHIBIT F

Individual Home Review Data

Name of Home: 0165 Mallory Perez/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$388.96

Reimbursement due based on Verified Information: \$388.96

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	18	18
Average Daily Attendance	4	4
Number of Lunches Served	68	68
Number of P.M. Supplements Served	68	68
Number of Suppers Served	68	68

EXHIBIT G**Individual Home Review Data****Name of Home: 0433 Toni Ham/Tier I****Review Month/Year: February 2020****Reimbursement Received: \$354.84****Reimbursement due based on Verified Information: \$354.84**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	4	4
Number of Breakfasts Served	80	80
Number of Lunches Served	76	76
Number of P.M. Supplements Served	80	80

EXHIBIT H**Individual Home Review Data****Name of Home: 0061 Pat Delaney/Tier I****Review Month/Year: February 2020****Reimbursement Received: \$28.84****Reimbursement due based on Verified Information: \$28.84**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	12	12
Average Daily Attendance	1	1
Number of Breakfasts Served	6	6
Number of Lunches Served	6	6
Number of P.M. Supplements Served	8	8

EXHIBIT I

Individual Home Review Data

Name of Home: 0575 Lindsey Nelson/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$904.12

Reimbursement due based on Verified Information: \$904.12

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	12	12
Number of Breakfasts Served	196	196
Number of Lunches Served	196	196
Number of P.M. Supplements Served	210	210

EXHIBIT J

Individual Home Review Data

Name of Home: 0561 Anna Lawson/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$362.14

Reimbursement due based on Verified Information: \$362.14

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	4	4
Number of Breakfasts Served	78	78
Number of Lunches Served	80	80
Number of P.M. Supplements Served	80	80

EXHIBIT K

Individual Home Review Data

Name of Home: 0320 Lula Tate /Tier I

Review Month/Year: February 2020

Reimbursement Received: \$977.95

Reimbursement due based on Verified Information: \$977.95

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	12	12
Number of Breakfasts Served	225	225
Number of Lunches Served	111	111
Number of P.M. Supplements Served	224	224
Number of Suppers Served	95	95

EXHIBIT L

Individual Home Review Data

Name of Home: 0040 Alma Holmes/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$552.90

Reimbursement due based on Verified Information: \$552.90

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	9	9
Number of Breakfasts Served	112	112
Number of Lunches Served	112	112
Number of P.M. Supplements Served	169	169

EXHIBIT M

Individual Home Review Data

Name of Home: 0238 Connie Bracy/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$556.02

Reimbursement due based on Verified Information: \$556.02

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	7	7
Number of Breakfasts Served	120	120
Number of Lunches Served	128	128
Number of P.M. Supplements Served	105	105

EXHIBIT N

Individual Home Review Data

Name of Home: 0106 Monica Johnson/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$363.47

Reimbursement due based on Verified Information: \$363.47

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	4	4
Number of Breakfasts Served	79	79
Number of Lunches Served	80	80
Number of P.M. Supplements Served	80	80

EXHIBIT O

Individual Home Review Data

Name of Home: 0020 Taria Foster/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$758.48

Reimbursement due based on Verified Information: \$758.48

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	9	9
Number of Breakfasts Served	138	138
Number of Lunches Served	138	138
Number of P.M. Supplements Served	178	178
Number of Suppers Served	40	40

EXHIBIT P

Individual Home Review Data

Name of Home: 0544 Lekia Davis/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$882.72

Reimbursement due based on Verified Information: \$882.72

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	11	11
Number of Breakfasts Served	110	110
Number of Lunches Served	110	110
Number of P.M. Supplements Served	206	206
Number of Suppers Served	96	96
Number of Evening Supplements Served	96	96

EXHIBIT Q

Individual Home Review Data

Name of Home: 0580 Carla Morrow/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$1,221.73

Reimbursement due based on Verified Information: \$1,220.40

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	14	14
Number of Breakfasts Served	269	268
Number of Lunches Served	240	240
Number of P.M. Supplements Served	259	259
Number of Suppers Served	30	30

EXHIBIT R

Individual Home Review Data

Name of Home: 0167 Laura Washington/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$238.77

Reimbursement due based on Verified Information: \$238.77

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	18	18
Average Daily Attendance	3	3
Number of Breakfasts Served	54	54
Number of Lunches Served	51	51
Number of P.M. Supplements Served	54	54

EXHIBIT S

Individual Home Review Data

Name of Home: 0087 Constance Sholar-Cherry/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$963.56

Reimbursement due based on Verified Information: \$963.56

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	12	12
Number of Breakfasts Served	216	216
Number of Lunches Served	129	129
Number of P.M. Supplements Served	214	214
Number of Suppers Served	79	79

EXHIBIT T

Individual Home Review Data

Name of Home: 0067 Loretta Flowers/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$1,098.01

Reimbursement due based on Verified Information: \$1,098.01

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	13	13
Number of Breakfasts Served	233	233
Number of Lunches Served	114	114
Number of P.M. Supplements Served	244	244
Number of Suppers Served	130	130

EXHIBIT U

Individual Home Review Data

Name of Home: 0025 Ruthie Young/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$1,107.37

Reimbursement due based on Verified Information: \$1,109.86

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	14	14
Number of Breakfasts Served	133	133
Number of Lunches Served	133	133
Number of P.M. Supplements Served	266	266
Number of Suppers Served	123	124
Number of Evening Supplements Served	130	130

EXHIBIT V

Individual Home Review Data

Name of Home: 0005 Carolyn Thompson/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$373.35

Reimbursement due based on Verified Information: \$373.35

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	18	18
Average Daily Attendance	6	6
Number of Breakfasts Served	15	15
Number of A.M. Supplements Served	92	92
Number of Lunches Served	92	92
Number of P.M. Supplements Served	76	76

EXHIBIT W**Individual Home Review Data****Name of Home: 0277 Sheila Jones/Tier I****Review Month/Year: February 2020****Reimbursement Received: \$263.86****Reimbursement due based on Verified Information: \$261.37**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	4	4
Number of Breakfasts Served	59	59
Number of Lunches Served	59	58
Number of P.M. Supplements Served	52	52

EXHIBIT X**Individual Home Review Data****Name of Home: 0229 Carolyn Larkin/Tier I****Review Month/Year: February 2020****Reimbursement Received: \$692.86****Reimbursement due based on Verified Information: \$692.86**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	10	10
Number of Breakfasts Served	189	189
Number of A.M. Supplements Served	128	128
Number of Lunches Served	125	125
Number of P.M. Supplements Served	48	48

EXHIBIT Y

Individual Home Review Data

Name of Home: 0231 Lora Glenn/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$304.55

Reimbursement due based on Verified Information: \$304.55

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	4	4
Number of Breakfasts Served	77	77
Number of Lunches Served	58	58
Number of P.M. Supplements Served	78	78

EXHIBIT Z

Individual Home Review Data

Name of Home: 0490 Alishia Killebrew/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$895.84

Reimbursement due based on Verified Information: \$895.84

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	19	19
Average Daily Attendance	12	12
Number of Breakfasts Served	205	205
Number of Lunches Served	195	195
Number of P.M. Supplements Served	186	186

EXHIBIT AA

Individual Home Review Data

Name of Home: 0473 Shamaris Milan/Tier I

Review Month/Year: February 2020

Reimbursement Received: \$350.40

Reimbursement due based on Verified Information: \$350.40

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Days of CACFP Operation	20	20
Average Daily Attendance	4	4
Number of Breakfasts Served	80	80
Number of Lunches Served	76	76
Number of P.M. Supplements Served	74	74

Exhibit BB

Verification of CACFP Claim for Sponsor of Unaffiliated At-Risk Sites

Name of Agency: Karamu Nutrition Programs, Inc.

Review Month/Year: February 2020

Total Amount of Reimbursement to Sponsor for All At-Risk Sites: \$33,643.67

Total Sponsor Meal Payments to Selected Sample At-Risk Sites: \$28,295.54

Total Administrative Payment withheld from Selected Sample Sites: \$3,214.57

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Number of Sites	7	7
Attendance at Sample Sites	7,949	7,948 ¹
Number of Participants at Sample Sites	586	586
Number of Supper Meals Served at Sample Sites	7,640	7,640
Number of Supplements Served at Sample Sites	456	456

¹The difference in the reported and the reconciled number is immaterial and was not included in this report as a finding

EXHIBIT CC

Verification of At-Risk Afterschool Meals Program Individual Site Review Data

Name of At-Risk Site: 0446 Early Childhood Enrichment
Reimbursement Paid by Sponsor: \$1,757.29
Reimbursement Due based on Reported Information: \$1,911.29
Reimbursement Due based on Verified Information: \$1,911.29

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	613	613
Total Number of Participants	73	73
Number of Supper Meals Served	524	524

EXHIBIT DD

Verification of At-Risk Afterschool Meals Program Individual Site Review Data

Name of At-Risk Site: 0459 Memphis Central Enrichment Program
Reimbursement Paid by Sponsor: \$21,513.13
Reimbursement Due based on Reported Information: \$24,336.12
Reimbursement Due based on Verified Information: \$24,336.12

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	6,807	6,806 ¹
Total Number of Participants	440	440
Number of Supper Meals Served	6,672	6,672

¹The difference in the reported and the reconciled number is immaterial and was not included in this report as a finding

EXHIBIT EE

Verification of At-Risk Afterschool Meals Program Individual Site Review Data

Name of At-Risk Site: 0430 Y.A.D.A.

Reimbursement Paid by Sponsor: \$1,810.55

Reimbursement Due based on Reported Information: \$2,048.13

Reimbursement Due based on Verified Information: \$2,048.13

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	12	12
Total Attendance	529	529
Total Number of Participants	73	73
Number of Supplements Served	456	456
Number of Supper Meals Served	444	444

EXHIBIT FF**Verification of CACFP Sponsor of Unaffiliated Centers Claim****Name of Agency: Karamu Nutrition Programs, Inc.****Review Month/Year: February 2020****Total Amount of Reimbursement to Sponsor for Sites: \$387,475.19****Total Sponsor Meal Payments to Selected Sample Center: \$34,654.41****Total Administrative Payment withheld from Selected Sample Centers: \$4,370.92**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Number of Sites	121	121
Total Attendance for Sample Sites	16,321	16,308
Number of Breakfast Meals Served at Sample Sites	9,812	9,812
Number of Lunch Meals Served at Sample Sites	11,444	11,439
Number of Supper Meals Served at Sample Sites	322	322
Number of P.M. Supplements Served at Sample Sites	14,170	14,170
Number of Participants in Free Category	353	353
Number of Participants in Reduced-Price Category	117	117
Number of Participants in Paid Category	524	523
Total Number of Participants	994	993

EXHIBIT GG

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0464 Community Childcare & Referral Services Center

Reimbursement Paid by Sponsor: \$804.84

Reimbursement Due based on Reported Information: \$901.90

Reimbursement Due based on Verified Information: \$901.90

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	314	314
Number of Breakfast Meals Served	151	151
Number of Lunch Meals Served	169	169
Number of P.M. Supplements Served	264	264
Number of Participants in Free Category	16	16
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	5	5
Total Number of Participants	22	22

EXHIBIT HH

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0327 Educare Child Care & Enrichment Center 2

Reimbursement Paid by Sponsor: \$2,379.01

Reimbursement Due based on Reported Information: \$2,682.63

Reimbursement Due based on Verified Information: \$2,682.63

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	19	19
Total Attendance	875	875
Number of Breakfast Meals Served	541	541
Number of Lunch Meals Served	860	860
Number of P.M. Supplements Served	860	860
Number of Participants in Free Category	18	18
Number of Participants in Reduced-Price Category	11	11
Number of Participants in Paid Category	28	28
Total Number of Participants	57	57

EXHIBIT II

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0339 Fanny's Little Angels, Inc.

Reimbursement Paid by Sponsor: \$1,810.46

Reimbursement Due based on Reported Information: \$2,048.02

Reimbursement Due based on Verified Information: \$2,048.02

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	19	19
Total Attendance	418	418
Number of Breakfast Meals Served	396	396
Number of Lunch Meals Served	254	254
Number of P.M. Supplements Served	418	418
Number of Participants in Free Category	22	22
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	0
Total Number of Participants	22	22

EXHIBIT JJ

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0468 Gracie's Baby Daycare

Reimbursement Paid by Sponsor: \$547.56**

Reimbursement Due based on Reported Information: \$542.43

Reimbursement Due based on Verified Information: \$542.43

****Sponsor states a downward adjustment was made, and the Sponsor has not recouped the funds.**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	171	171
Number of Breakfast Meals Served	108	108
Number of Lunch Meals Served	64	64
Number of P.M. Supplements Served	151	151
Number of Participants in Free Category	15	15
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	1	1
Total Number of Participants	16	16

EXHIBIT KK

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0343 It Takes A Village FCEC

Reimbursement Paid by Sponsor: \$562.06

Reimbursement Due based on Reported Information: \$631.19

Reimbursement Due based on Verified Information: \$631.19

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	218	218
Number of Breakfast Meals Served	84	84
Number of Lunch Meals Served	139	139
Number of P.M. Supplements Served	138	138
Number of Participants in Free Category	10	10
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	3	3
Total Number of Participants	13	13

EXHIBIT LL

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0184 La Kids Academy Childcare

Reimbursement Paid by Sponsor: \$1,355.23

Reimbursement Due based on Reported Information: \$1,524.79

Reimbursement Due based on Verified Information: \$1,517.50

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	19	19
Total Attendance	447	447
Number of Breakfast Meals Served	362	362
Number of Lunch Meals Served	154	152
Number of P.M. Supplements Served	443	443
Number of Participants in Free Category	25	25
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	2	2
Total Number of Participants	28	28

EXHIBIT MM

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0388 Learning World Child Care Center

Reimbursement Paid by Sponsor: \$937.27

Reimbursement Due based on Reported Information: \$1,055.08

Reimbursement Due based on Verified Information: \$1,050.32

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	273	273
Number of Breakfast Meals Served	248	248
Number of Lunch Meals Served	260	257
Number of P.M. Supplements Served	273	273
Number of Participants in Free Category	9	9
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	7	7
Total Number of Participants	17	17

EXHIBIT NN

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0481 Little People Jump Start

Reimbursement Paid by Sponsor: \$111.11

Reimbursement Due based on Reported Information: \$125.68

Reimbursement Due based on Verified Information: \$127.41

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	19	19
Total Attendance	351	338
Number of Breakfast Meals Served	13	13
Number of Lunch Meals Served	14	14
Number of P.M. Supplements Served	72	72
Number of Participants in Free Category	21	21
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	3	2
Total Number of Participants	24	23

EXHIBIT OO

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0110 New Horizon Child Care Center LLC.

Reimbursement Paid by Sponsor: \$2,328.73

Reimbursement Due based on Reported Information: \$2,628.82

Reimbursement Due based on Verified Information: \$2,628.82

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	470	470
Number of Breakfast Meals Served	470	470
Number of Lunch Meals Served	470	470
Number of P.M. Supplements Served	470	470
Number of Participants in Free Category	29	29
Number of Participants in Reduced-Price Category	2	2
Number of Participants in Paid Category	5	5
Total Number of Participants	36	36

EXHIBIT PP

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0230 Noah's Ark Learning Center

Reimbursement Paid by Sponsor: \$875.05

Reimbursement Due based on Reported Information: \$982.77

Reimbursement Due based on Verified Information: \$982.77

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	460	460
Number of Breakfast Meals Served	343	343
Number of Lunch Meals Served	330	330
Number of P.M. Supplements Served	430	430
Number of Participants in Free Category	8	8
Number of Participants in Reduced-Price Category	4	4
Number of Participants in Paid Category	20	20
Total Number of Participants	32	32

EXHIBIT QQ

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0233 Smarty Tots Too

Reimbursement Paid by Sponsor: \$2,102.25

Reimbursement Due based on Reported Information: \$2,377.81

Reimbursement Due based on Verified Information: \$2,377.81

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	445	445
Number of Breakfast Meals Served	377	377
Number of Lunch Meals Served	352	352
Number of P.M. Supplements Served	445	445
Number of Participants in Free Category	25	25
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	0	0
Total Number of Participants	26	26

EXHIBIT RR

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0395 Tat'l Tales

Reimbursement Paid by Sponsor: \$1,905.92

Reimbursement Due based on Reported Information: \$2,150.54

Reimbursement Due based on Verified Information: \$2,150.54

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	454	454
Number of Breakfast Meals Served	454	454
Number of Lunch Meals Served	440	440
Number of P.M. Supplements Served	454	454
Number of Participants in Free Category	17	17
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	7	7
Total Number of Participants	24	24

EXHIBIT SS

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0473 The Ultimate Prep School

Reimbursement Paid by Sponsor: \$516.07

Reimbursement Due based on Reported Information: \$583.79

Reimbursement Due based on Verified Information: \$583.79

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	19	19
Total Attendance	128	128
Number of Breakfast Meals Served	127	127
Number of Lunch Meals Served	63	63
Number of P.M. Supplements Served	128	128
Number of Participants in Free Category	7	7
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	0
Total Number of Participants	7	7

EXHIBIT TT

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0353 The Youth Academy

Reimbursement Paid by Sponsor: \$13,205.65

Reimbursement Due based on Reported Information: \$14,933.42

Reimbursement Due based on Verified Information: \$14,933.42

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	9,198	9,198
Number of Breakfast Meals Served	4,277	4,277
Number of Lunch Meals Served	6,545	6,545
Number of Suppers Served	322	322
Number of P.M. Supplements Served	7,664	7,664
Number of Participants in Free Category	86	86
Number of Participants in Reduced-Price Category	82	82
Number of Participants in Paid Category	393	393
Total Number of Participants	561	561

EXHIBIT UU

Verification of Unaffiliated Sponsored Center Data

Name of Center: 0386 Trinity Children's Learning Center

Reimbursement Paid by Sponsor: \$5,213.20

Reimbursement Due based on Reported Information: \$5,851.33

Reimbursement Due based on Verified Information: \$5,851.33

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	2,099	2,099
Number of Breakfast Meals Served	1,861	1,861
Number of Lunch Meals Served	1,330	1,330
Number of P.M. Supplements Served	1,960	1,960
Number of Participants in Free Category	45	45
Number of Participants in Reduced-Price Category	14	14
Number of Participants in Paid Category	51	51
Total Number of Participants	110	110